

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 102: PROPERTY TAX ADMINISTRATION**

**§331. ASSESSMENT MANUAL**

The State Tax Assessor shall maintain and periodically update a State assessment manual by rule, in accordance with the Maine Administrative Procedure Act, Title 5, chapter 375, which shall identify accepted and preferred methods of assessing property. [1985, c. 764, §10 (NEW).]

Any municipality performing or contracting for the performance of a revaluation after January 1, 1987, shall use or require the use of the State assessment manual or another professionally accepted manual or procedure. [1985, c. 764, §10 (NEW).]

**SECTION HISTORY**

1985, c. 764, §10 (NEW).

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